

## Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income

### 1. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W, 668-W(c), & 668-W(c)(DO)) 1998

Publication 1494, shown below, provides tables which show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 1998.

(Amounts are for each pay period.)

<b>Filing Status: Single</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	26.73	37.12	47.50	57.88	68.27	78.65	16.35 plus 10.38 for each exemption
Weekly	133.65	185.58	237.50	289.42	341.35	393.27	81.73 plus 51.92 for each exemption
Biweekly	267.31	371.15	475.00	578.85	682.69	786.54	163.46 plus 103.85 for each exemption
Semi-monthly	289.58	402.08	514.58	627.08	739.58	852.08	177.08 plus 112.50 for each exemption
Monthly	579.17	804.17	1029.17	1254.17	1479.17	1704.17	354.17 plus 225.00 for each exemption

<b>Filing Status: Unmarried Head of Household</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	34.42	44.81	55.19	65.58	75.96	86.35	24.04 plus 10.38 for each exemption
Weekly	172.12	224.04	275.96	327.88	379.81	431.73	120.19 plus 51.92 for each exemption
Biweekly	344.23	448.08	551.92	655.77	759.62	863.46	240.38 plus 103.85 for each exemption
Semi-monthly	372.92	485.42	597.92	710.42	822.92	935.42	260.42 plus 112.50 for each exemption
Monthly	745.83	970.83	1195.83	1420.83	1645.83	1870.83	520.83 plus 225.00 for each exemption

<b>Filing Status: Married Filing Joint (and Qualifying Widow(er)s)</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	37.69	48.08	58.46	68.85	79.23	89.62	27.31 plus 10.38 for each exemption
Weekly	188.46	240.38	292.31	344.23	396.15	448.08	136.54 plus 51.92 for each exemption
Biweekly	376.92	480.77	584.62	688.46	792.31	896.15	273.08 plus 103.85 for each exemption
Semi-monthly	408.33	520.83	633.33	745.83	858.33	970.83	295.83 plus 112.50 for each exemption
Monthly	816.67	1041.67	1266.67	1491.67	1716.67	1941.67	591.67 plus 225.00 for each exemption

<b>Filing Status: Married Filing Separate</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	24.04	34.42	44.81	55.19	65.58	75.96	13.65 plus 10.38 for each exemption
Weekly	120.19	172.12	224.04	275.96	327.88	379.81	68.27 plus 51.92 for each exemption
Biweekly	240.38	344.23	448.08	551.92	655.77	759.62	136.54 plus 103.85 for each exemption
Semi-monthly	260.42	372.92	485.42	597.92	710.42	822.92	147.92 plus 112.50 for each exemption
Monthly	520.83	745.83	970.83	1195.83	1420.83	1645.83	295.83 plus 225.00 for each exemption

## 2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and/or Blind

Additional Exempt Amount

Filing Status	*	Daily	Wkly	Bi-Wkly	Semi-Mo	Monthly
Single or Head of Household	1	4.04	20.19	40.38	43.75	87.50
	2	8.08	40.38	80.77	87.50	175.00
Any Other Filing Status	1	3.27	16.35	32.69	35.42	70.83
	2	6.54	32.69	65.38	70.83	141.67
	3	9.81	49.04	98.08	106.25	212.50
	4	13.08	65.38	130.77	141.67	283.33

\* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, & 5 of levy.

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### Examples

These tables show the amount exempt from a levy on wages, salary, and other income.  
For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$237.50 exempt from levy.
2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, & 5 of the levy, \$257.69 is exempt from this levy (\$237.50 plus \$20.19).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$480.77 exempt from levy.
4. If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, & 5 of the levy. Then, \$546.15 is exempt from this levy (\$480.77 plus \$65.38).